



3015 (02-09-04)

ANNUAL REPORT

OF

Name: NELSON WATER AND SEWER DEPARTMENT

Principal Office: P.O. BOX 131
NELSON, WI 54756

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I PENNY MAU of
(Person responsible for accounts)

NELSON WATER AND SEWER DEPARTMENT, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

06/08/1998
(Date)

VILLAGE CLERK _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NELSON WATER AND SEWER DEPARTMENT**Utility Address:** P.O. BOX 131
NELSON, WI 54756**When was utility organized?** 7/16/1968**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: PENNY MAU**Title:** VILLAGE CLERK**Office Address:**P.O. BOX 131
NELSON, WI 54756**Telephone:** (715) 673 - 4804**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

ELROY BROMMER

JAMES SCHAUB

LEROY ZELLER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	30,472	29,699	1
Operating Expenses:			
Operation and Maintenance Expense (401)	20,983	23,154	2
Depreciation Expense (403)	3,218	2,448	3
Amortization Expense (404)	0		4
Taxes (408)	6,319	6,281	5
Total Operating Expenses	30,520	31,883	
Net Operating Income	(48)	(2,184)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	(48)	(2,184)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	1,391	1,427	9
Miscellaneous Nonoperating Income (421)	(5,941)	(6,779)	10
Total Other Income	(4,550)	(5,352)	
Total Income	(4,598)	(7,536)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(4,598)	(7,536)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	4,598	4,161	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	4,598	4,161	
Net Income	(9,196)	(11,697)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(43,120)	(38,068)	19
Balance Transferred from Income (433)	(9,196)	(11,697)	20
Miscellaneous Credits to Surplus (434)	0	6,645	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	(52,316)	(43,120)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
SAVINGS ACCOUNT	119	4
MONEY MARKET NOW ACCOUNT	1,272	5
Total (Acct. 419):	1,391	
Miscellaneous Nonoperating Income (421):		
BLANK	(5,941)	6
Total (Acct. 421):	(5,941)	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	30,472	0	0	0	30,472	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	30,472	0	0	0	30,472	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	237,935	237,942	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	108,284	104,819	2
Net Utility Plant	129,651	133,123	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	208,705	208,705	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	98,287	98,287	4
Net Nonutility Property	110,418	110,418	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	0		7
Total Other Property and Investments	110,418	110,418	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	41,188	43,862	8
Temporary Cash Investments (132)	29,474	30,753	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	3,621	3,941	11
Other Accounts Receivable (143)	3,390	3,431	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	369	324	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	210	186	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	78,252	82,497	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	11,659	11,659	20
Total Deferred Debits	11,659	11,659	
Total Assets and Other Debits	329,980	337,697	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,373	3,373	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(52,316)	(43,120)	23
Total Proprietary Capital	(48,943)	(39,747)	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	79,055	86,295	26
Total Long-Term Debt	79,055	86,295	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	2,161	2,474	28
Payables to Municipality (233)	883	945	29
Customer Deposits (235)			30
Taxes Accrued (236)	291	206	31
Interest Accrued (237)	1,135	949	32
Other Current and Accrued Liabilities (238)	484	589	33
Total Current and Accrued Liabilities	4,954	5,163	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	277,666	277,666	38
Total Liabilities and Other Credits	312,732	329,377	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	237,935	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	237,935	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	108,284	0	0	0	9
Total Accumulated Provision	108,284	0	0	0	
Net Utility Plant	129,651	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	104,819				104,819	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	3,218				3,218	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
ALLOCATED TO SEWER	247				247	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	3,465	0	0	0	3,465	13
Debits during year						14
Book cost of plant retired					0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	108,284	0	0	0	108,284	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	208,705			208,705	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	208,705	0	0	208,705	
Less accum. prov. depr. & amort. (122)	98,287			98,287	3
Net Nonutility Property	110,418	0	0	110,418	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility		2
Sewer utility		3
Gas utility		4
Merchandise		5
Other materials & supplies		6
Total Materials and Supplies	<u>0</u>	<u>0</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	3,373	1
Changes during year (explain):		
NONE		2
Balance end of year	3,373	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
BANK OF ALMA 2	00/00/0000	00/00/0000	0.00%	40,106	1
BANK OF ALMA	05/03/1983	00/00/0000	0.00%	38,949	2
Total for Account 224				79,055	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	206	1
Accruals:		
Charged water department expense	6,896	2
Charged electric department expense		3
Charged sewer department expense	518	4
Other (explain):		
NONE		5
Total Accruals and other credits	7,414	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	576	7
PSC Remainder Assessment	41	8
Other (explain):		
FORGIVEN PROPERTY TAX EQUIVALENT	6,712	9
Total payments and other debits	7,329	
Balance end of year	291	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
BANK OF ALMA	949	4,598	4,412	1,135	3
Subtotal	949	4,598	4,412	1,135	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	949	4,598	4,412	1,135	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	146,131			131,535		277,666	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	146,131	0	0	131,535	0	277,666	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	3,621	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	3,621	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	3,390	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	3,390	
Receivables from Municipality (145):		
BLANK	369	12
Total (Acct. 145):	369	
Prepayments (165):		
BLANK	210	13
Total (Acct. 165):	210	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
BLANK	11,659	15
Total (Acct. 183):	11,659	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
BLANK	883	16
Total (Acct. 233):	883	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	237,935	0	0	0	237,935	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	106,551	0	0	0	106,551	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	146,131	0	0	0	146,131	6
Other (specify):						
NONE					0	7
Average Net Rate Base	(14,747)	0	0	0	(14,747)	
Net Operating Income	(48)	0	0	0	(48)	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	3,373	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(47,718)	3
Other (Specify):		4
Total Average Proprietary Capital	(44,345)	
Net Income		
Net Income	(9,196)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Report filed manually by utility. Revised to conform to system, keyed & edited by PSC staff.

6/9/98

PJL

March 2, 1999

Ms. Penny Mau, Clerk
Nelson Water Department
P.O. Box 131
Nelson, WI 54756-0131

Re: 1997 Analytical Review File DWCCA-4060-PJL

Dear Ms. Mau:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review we noted that while you report \$108,285.73 for the end of year balance for Accumulated Provision For Depreciation And Amortization Of Utility Plant on line 20 of page F-7, you report \$103,916.19 for the Balance End of Year for Accumulated Provision for Depreciation and Amortization of Utility Plant in column (b) of line 2 of the Balance Sheet on copy 1 of page F-5. Please explain and provide all related annual report corrections including any changes to the Return On Rate Base Computation schedule on page F-19.
2. During our review of the Property Tax Equivalent schedule on page W-7, we noted that the Combined School Tax Rate reported on line 14, column (d), was not the total of lines 6 and 7. Please recalculate the tax equivalent and provide a corrected copy of page W-7 as well as all other effected schedules including Taxes, page W-6, Water Operating Revenues & Expenses on page W-1, the Income Statement and the Balance Sheet.
3. During our review of the Income Statement on page F-1 we noted that in column (c) for last year the Total Interest Charges were added to instead of subtracted from the Income Before Interest Charges to arrive at the figure for Net Income. Please provide a corrected copy of the Income Statement and the Balance Sheet for both the 1996 and 1997 annual reports.

FINANCIAL SECTION FOOTNOTES

4. During our review we noted that while you report \$30,474.30 for Total Operating Revenues in the Water Operating Revenues & Expenses schedule on page W-1, you report \$29,859.15 for Operating Revenues for the year in column (b) of line 1 of the Income Statement on page F-1. Please explain and provide all related annual report corrections including the balance sheet and the Revenues Subject To Wisconsin Remainder Assessment schedule on page F-4.

5. On page W-1 you report \$20,989.34 for Total Operation and Maintenance Expenses, but on line 2, Column (b) of the Income Statement you report \$20,374.19 for Operation and Maintenance Expense. Please explain and provide all related annual report corrections to the Operation and Maintenance Expenses accounts as well as to the Income Statement, the Balance Sheet and the Return On Rate Base Computation schedule on page F-19.

6. In column (c) of the Interest Accrued schedule on page F-16 you report \$4,598.66 for interest accrued during the year for account 224, Other Long Term Debt. However, you report \$3,849.23 for interest on long term debt in column (b) of line 13 of the Income Statement on page F-1. Please explain and provide all related annual report corrections.

7. During our review we noted that while you report \$6,426.21 for Miscellaneous Credits to Surplus in column (b) of line 21 of the Income Statement on page F-1, you reported "NONE" in account 434, Miscellaneous Credits to Surplus in the Income Statement Account Details schedule on page F-2. Please explain and provide all related annual report corrections.

8. Please provide the description in column (a) for the \$5,941.27 reported in Account 421, Miscellaneous Non-operating Income on page F-2.

9. Please provide the Date of Issue, column (c), the Final Maturity Date, column (d), and the Interest Rate, column (e) of the Notes Payable & Miscellaneous Long-Term Debt schedule on page F-14 for the two Bank of Alma debts reported on lines 6 and 7 of Account 224, Other Long-Term Debt.

10. Please provide the Particulars in column (a) for Accounts 145, 165, 183 and 233 in the Balance Sheet End-Of-Year Account Balances schedule on page F-18.

11. Paragraph No. 5 of our letter dated December 11, 1996, with regard to analytical review of the 1995 annual report, authorized a revised composite depreciation rate of 2.05 percent, to be effective on January 1, 1997. A copy of our composite depreciation rate calculation is enclosed. The revised rate of 2.05 percent was not used during 1997, rather staff computed a composite rate of approximately 1.55 percent (none was reported on page F-7, line 22). Please confirm that the revised composite depreciation rate of 2.05 percent or the individual rates for each primary plant account listed on the enclosed schedule will be used beginning in 1998.

12. During our review of the Meters schedule on page W-16 we noted that on our copy you do not report any end of year meters in column (f), but you report 162 total meters tested during the year in column (g). Please provide a corrected copy of page W-16 noting that column (f) should equal column (o) both in total and in total by size. Please also be sure to indicate the number of meters tested during the year in column (a).

FINANCIAL SECTION FOOTNOTES

Indicate the number of meters tested during the year in column (g).

13. During our review of the Source Of Supply, Pumping And Purchased Water Statistics schedule on page W-10 we noted that the gallons of water in thousands reported in columns (d) and (e) of lines 1 through 12 do not add to your reported total of 15,823. Please explain and provide all related corrections.

14. Please provide a corrected copy of the Return On Proprietary Capital Computation on page F-20 which reflects any changes to the Unappropriated Earned Surplus account as well as to Net Income due to the issues addressed above.

15. During our review of the Hydrants And Distribution System Valves schedule on page W-17 we noted that you do not report the number of valves in the system. Please provide this number. If you do not know the number of valves in your system and are unable to determine from your records, contact Bruce Schmidt of our staff at (608) 266-5726 for assistance.

16. In item number 4 of our letter of September 5, 1997, regarding our review of your 1996 annual report we detailed some discrepancies in the Interest Accrued schedule of page F-13. Due to the changes described in your reply of October 1, 1997, the first of year numbers in column (b) of the interest accrued schedule in the 1996 annual report do not equal the end of year numbers for 1995. Please explain and provide all necessary annual report corrections for the appropriate years.

17. Please provide the street address of the pumping station for the pump reported in column (a) of the Pumping & Power Equipment schedule on page W-12.

18. The PSC is now using a computerized system to build an Annual Report data base. It is, therefore, important to have a complete and correct Annual Report. The following changes have been made in our copy of your Annual Report. Please confirm these changes or indicate the necessary corrections:

Page
Lines
Column
Reported As
Should Be

F-2 13 B Blank (5,941.27)
F-16 11 A Blank Bank of Alma
F-18 Total (Acct. 142) B Blank 3,621.62
F-18 Total (Acct. 143) B Blank 3,390.15
W-8 copy 2 30 B 13,138.05 13,158.05
W-9 copy 2 30 G 13,138.05 13,158.05
W-14 1, 3 & 5 A Cast Iron M
W-15 1, 3, 5 & 7 A C M

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not

FINANCIAL SECTION FOOTNOTES

be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\leege\4060 ar

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	29,858	1
Total Sales of Water	29,858	
Other Operating Revenues		
Forfeited Discounts (470)	4	2
Other Water Revenues (474)	610	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	614	
Total Operating Revenues	30,472	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	14,675	5
General Operating Expenses (680-690)	6,308	6
Total Operation and Maintenance Expenses	20,983	
Other Operating Expenses		
Depreciation Expense (403)	3,218	7
Amortization Expense (404)		8
Taxes (408)	6,319	9
Total Other Operating Expenses	9,537	
Total Operating Expenses	30,520	
NET OPERATING INCOME	(48)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	124	7,096	13,581	4
Commercial	19	4,210	4,527	5
Industrial	1	190	225	6
Total Metered Sales to General Customers (461)	144	11,496	18,333	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		10,000	8
Other Sales to Public Authorities (464)	6	790	1,525	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	151	12,286	29,858	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	10,000	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	10,000	
Forfeited Discounts (470):		
Customer late payment charges	4	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	610	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	610	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	12,290	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,589	3
Chemicals (630)		4
Supplies and Expenses (640)	632	5
Repairs of Water Plant (650)	106	6
Transportation Expenses (660)	58	7
Total Plant Operation and Maintenance Expenses	14,675	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,599	8
Office Supplies and Expenses (681)	62	9
Outside Services Employed (682)	1,299	10
Insurance Expense (684)	1,356	11
Employees Pensions and Benefits (686)	1,289	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	703	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	6,308	
Total Operation and Maintenance Expenses	20,983	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		6,909	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		288	2
Net property tax equivalent		6,621	
Social Security	BASED ON PAYROLL	169	3
PSC Remainder Assessment		41	4
Other (specify): ALLOCATION OF PROPERTY TAX	BASED ON 50% OF METERS	(512)	5
Total tax expense		6,319	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Buffalo				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.214220				3
County tax rate	mills		8.366490				4
Local tax rate	mills		7.250460				5
School tax rate	mills		24.477200				6
Voc. school tax rate	mills		1.860720				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		42.169090				10
Less: state credit	mills		2.542660				11
Net tax rate	mills		39.626430				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.250460				14
Combined School Tax Rate	mills		26.337920				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		33.588380				17
Total Tax Rate	mills		42.169090				18
Ratio of Local and School Tax to Total	dec.		0.796517				19
Total tax net of state credit	mills		39.626430				20
Net Local and School Tax Rate	mills		31.563109				21
Utility Plant, Jan. 1	\$	237,942	237,942				22
Materials & Supplies	\$	0					23
Subtotal	\$	237,942	237,942				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	237,942	237,942				26
Assessment Ratio	dec.		0.919900				27
Assessed Value	\$	218,883	218,883				28
Net Local & School Rate	mills		31.563109				29
Tax Equiv. Computed for Current Year	\$	6,909	6,909				30
Tax Equivalent per 1994 PSC Report	\$	6,645					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	6,909					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,122		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	5,343		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	6,465	0	
PUMPING PLANT			
Land and Land Rights (320)	102		12
Structures and Improvements (321)	29,923		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	2,301		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	1,802		20
Total Pumping Plant	34,128	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	13,391		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,122	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			5,343	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	6,465	
PUMPING PLANT				
Land and Land Rights (320)			102	12
Structures and Improvements (321)			29,923	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			2,301	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,802	20
Total Pumping Plant	0	0	34,128	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			13,391	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	32,725		26
Transmission and Distribution Mains (343)	76,641		27
Fire Mains (344)			28
Services (345)	41,313		29
Meters (346)	13,158		30
Hydrants (348)	12,263		31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	189,491	0	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)	1,366		36
Transportation Equipment (373)			37
Other General Equipment (379)	2,488		38
Other Tangible Property (390)	3,997		39
Total General Plant	7,851	0	
Total utility plant in service directly assignable	237,935	0	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	237,935	0	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			32,725 26
Transmission and Distribution Mains (343)			76,641 27
Fire Mains (344)			0 28
Services (345)			41,313 29
Meters (346)			13,158 30
Hydrants (348)			12,263 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	189,491
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,366 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			2,488 38
Other Tangible Property (390)			3,997 39
Total General Plant	0	0	7,851
Total utility plant in service directly assignable	0	0	237,935
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	237,935

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,192	1,192	1
February			1,252	1,252	2
March			1,309	1,309	3
April			1,099	1,099	4
May			2,319	2,319	5
June			1,210	1,210	6
July			1,218	1,218	7
August			1,234	1,234	8
September			1,122	1,122	9
October			1,111	1,111	10
November			1,106	1,106	11
December			1,550	1,550	12
Total for year	0	0	15,722	15,722	
Less: Measured or estimated water used in main flushing and water treatment during year				260	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				15,462	16
Less: Water sold				12,286	17
Losses and unaccounted for				3,176	18
Percent unaccounted for to the nearest whole percent (%)				21%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				122	21
Date of maximum: 5/22/1997					22
Cause of maximum:					23
FLUSHING RESERVOIR & HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year					24
Date of minimum:					25
Total KWH used for pumping for the year				1	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)

NONE

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1		1
Location	BLANK		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	DENNING DISCRANE		5
Year Installed	1969		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	250		8
Pump Motor or Standby Engine Mfr	US ELECTIRC		10
Year Installed	1969		11
Type	ELECTRIC		12
Horsepower	15		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			23
Year Installed			24
Type			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
Year constructed	1969		5
Primary material (earthen, steel, concrete, other)	CONCRETE		6
Elevation difference in feet (See Headnote 3.)	103		7
Total capacity in gallons	86,600		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Number of Feet		Adjustments Increase or (Decrease) (g)	End of Year (h)	
				Added During Year (e)	Retired During Year (f)			
M	D	3.000	2,600				2,600	1
M	D	6.000	10,160				10,160	2
M	D	8.000	1,040				1,040	3
Total Within Municipality			13,800	0	0	0	13,800	
Total Utility			13,800	0	0	0	13,800	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	145				145	6	1
M	1.000	3				3		2
M	1.250	4				4		3
M	2.000	4				4		4
Total Utility		156	0	0	0	156	6	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	153				153		1
1.250	5				5		2
2.000	4				4		3
Total:	162	0	0	0	162	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	128	14		1		10	153	1
1.250		2	1	2			5	2
2.000		2		2			4	3
Total:	128	18	1	5	0	10	162	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	17				17	2
Total Fire Hydrants	17	0	0	0	17	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 17

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

NONE